



News Release

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IRS Reminds Charities and Churches of Political Activity Ban

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WASHINGTON — The Internal Revenue Service today reminded section 501(c)(3) organizations, including charities and churches that federal law prohibits them from becoming directly or indirectly involved in campaigns of political candidates.

The prohibition against political campaign activity has been in effect for more than half a century and bars certain tax-exempt organizations from engaging on behalf of or in opposition to political candidates. However, these organizations can engage in advocating for or against issues and, to a limited extent, ballot initiatives or other legislative activities.

"The political contests, especially for president, are starting earlier than usual. The IRS, as it has in the past, wants to remind charities and churches of the ban on political campaign activity. We also want to urge nonprofit and religious organizations to review the guidance we have issued to help them avoid any problems," said Steven T. Miller, Commissioner of IRS' Tax Exempt and Government Entities Division.

The IRS' goal is to educate the leadership of these organizations to help them stay within the legal boundaries. In this regard, IRS Revenue Ruling 2007-41 outlines a number of scenarios to help charities and churches understand the ban on political campaign activity and actions that may arise.

In addition to the revenue ruling, the IRS has other helpful information for churches and charities on its website at www.irs.gov/eo. For example, IRS Publication 1828, *Tax Guide for Churches and Religious Organizations*, contains a discussion of the law affecting political campaign activity by churches and religious institutions.

Violation of the law can result in imposition of an excise tax or, in extreme cases, a loss of tax exempt status.

In June 2007, the IRS released its Report on the Political Activity Compliance Initiative for the 2006 election cycle. This report, [PACI 2006](#), follows the report on prohibited political campaign intervention in the [2004](#) election cycle, which was issued in February 2006.